

## ABSTRACT OF THE DISCLOSURE

The present invention provides a channel region of a depletion  
5 type lateral field effect transistor. The channel region of a first conductivity  
type is selectively provided in a semiconductor region of a second  
conductivity type, and the channel region underlies a gate insulating film,  
wherein an interface of the channel region to the gate insulating film lies at  
10 a lower level than an upper surface of the semiconductor region.